



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**SB1761**

Introduced 2/25/2005, by Sen. Susan Garrett

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/10-155

Amends the Property Tax Code. Provides that land is considered used for open space purposes only if it is more than 10 acres in area and (i) conserves landscaped areas by being used as a public or private golf course, (ii) preserves historic sites, or (iii) has been certified by the Department of Natural Resources as a public benefit. Effective immediately.

LRB094 11362 BDD 42225 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,  
8 in addition to valuation as otherwise permitted by law, land  
9 which is used for open space purposes and has been so used for  
10 the 3 years immediately preceding the year in which the  
11 assessment is made, upon application under Section 10-160,  
12 shall be valued on the basis of its fair cash value, estimated  
13 at the price it would bring at a fair, voluntary sale for use  
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is  
16 more than 10 acres in area and:

17 (1) conserves landscaped areas by being used as a  
18 public or private golf course;

19 (2) preserves historic sites; or

20 (3) has been certified by the Department of Natural  
21 Resources as a public benefit, as defined in Section  
22 10-167.

23 ~~(a) is actually and exclusively used for maintaining or~~  
24 ~~enhancing natural or scenic resources,~~

25 ~~(b) protects air or streams or water supplies,~~

26 ~~(c) promotes conservation of soil, wetlands, beaches,~~  
27 ~~or marshes, including ground cover or planted perennial~~  
28 ~~grasses, trees and shrubs and other natural perennial~~  
29 ~~growth, and including any body of water, whether man-made~~  
30 ~~or natural,~~

31 ~~(d) conserves landscaped areas, such as public or~~  
32 ~~private golf courses,~~

1           ~~(e) enhances the value to the public of abutting or~~  
2           ~~neighboring parks, forests, wildlife preserves, nature~~  
3           ~~reservations, sanctuaries, or other open spaces, or~~

4           ~~(f) preserves historic sites.~~

5           Land is not considered used for open space purposes if it  
6           is used primarily for residential purposes.

7           (Source: P.A. 88-455; 89-137, eff. 1-1-96.)

8           Section 99. Effective date. This Act takes effect upon  
9           becoming law.